

**COMBINING AND INDIVIDUAL
FUND STATEMENTS**

GENERAL FUND

COLUMBIA COUNTY, GEORGIA

General Fund by Object

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2003

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes - property			
Property tax	\$ 13,980,252	\$ 13,743,307	\$ (236,945)
Motor vehicle tax and penalties	2,162,172	2,555,361	393,189
Mobile home tax	80,000	84,963	4,963
Timber tax	42,625	37,647	(4,978)
Interest and penalties	100,000	173,294	73,294
	<u>16,365,049</u>	<u>16,594,572</u>	<u>229,523</u>
 Taxes - other than property			
Occupation tax	495,000	579,150	84,150
Real estate transfer tax	115,000	222,449	107,449
Alcohol tax	650,000	734,438	84,438
Sales tax	9,066,485	9,188,166	121,681
Recording intangibles	550,000	906,684	356,684
Cablevision	300,000	385,000	85,000
Other	-	5,552	5,552
	<u>11,176,485</u>	<u>12,021,439</u>	<u>844,954</u>
 Licenses and permits			
Alcohol licenses	200,000	203,605	3,605
Other	8,300	14,347	6,047
	<u>208,300</u>	<u>217,952</u>	<u>9,652</u>
 Intergovernmental			
General overhead	1,260,391	1,450,171	189,780
Juvenile Court	25,000	24,528	(472)
Emergency Management Agency	10,390	10,390	-
Roads and bridges	643,832	903,494	259,662
Public transit	80,640	53,244	(27,396)
	<u>2,020,253</u>	<u>2,441,827</u>	<u>421,574</u>
 Charges for services			
Commissions	814,400	1,135,355	320,955
Sheriff	83,242	127,532	44,290
Recreation	471,200	335,485	(135,715)
Clerk of Superior Court	300,000	434,226	134,226
Probate Court	100,000	71,468	(28,532)
Magistrate Court	70,000	109,346	39,346
Wildwood Park	76,000	64,167	(11,833)
Planning and development	130,000	147,682	17,682
Other	107,000	115,495	8,495
	<u>2,151,842</u>	<u>2,540,756</u>	<u>388,914</u>
 Fines and forfeitures			
Clerk of Superior Court	500,000	750,677	250,677
Probate Court	1,200,000	989,227	(210,773)
Magistrate Court	150,000	54,426	(95,574)
Other	15,000	27,978	12,978
	<u>1,865,000</u>	<u>1,822,308</u>	<u>(42,692)</u>

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

**Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual**

For the Fiscal Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues (Continued)			
Investment income			
Interest	\$ 551,200	\$ 256,274	\$ (294,926)
Contributions and donations			
Developer reimbursements	10,000	8,535	(1,465)
Donations	42,000	10,501	(31,499)
	<u>52,000</u>	<u>19,036</u>	<u>(32,964)</u>
Other			
Rental	222,720	177,039	(45,681)
Other	1,334,738	174,866	(1,159,872)
	<u>1,557,458</u>	<u>351,905</u>	<u>(1,205,553)</u>
Total revenues	<u>\$ 35,947,587</u>	<u>\$ 36,266,069</u>	<u>\$ 318,482</u>
Expenditures			
General government			
Board of Commissioners			
Personal service	\$ 149,628	\$ 162,992	\$ (13,364)
Operating	1,502,514	1,554,731	(52,217)
Capital improvements	47,000	-	47,000
	<u>1,699,142</u>	<u>1,717,723</u>	<u>(18,581)</u>
Finance			
Personal service	349,803	333,777	16,026
Operating	61,718	58,806	2,912
Capital Improvements	2,700	-	2,700
	<u>414,221</u>	<u>392,583</u>	<u>21,638</u>
Human Resources			
Personal service	231,534	244,435	(12,901)
Operating	249,643	252,880	(3,237)
Capital improvements	12,995	12,995	-
	<u>494,172</u>	<u>510,310</u>	<u>(16,138)</u>
Procurement/Distribution			
Personal service	272,715	284,942	(12,227)
Operating	68,144	61,246	6,898
Capital improvements	11,200	-	11,200
	<u>352,059</u>	<u>346,188</u>	<u>5,871</u>
Information technology			
Personal service	701,489	716,275	(14,786)
Operating	705,389	936,028	(230,639)
Capital improvements	501,042	192,756	308,286
	<u>1,907,920</u>	<u>1,845,059</u>	<u>62,861</u>
County Administrator			
Personal service	116,406	125,072	(8,666)
Operating	21,990	17,008	4,982
	<u>138,396</u>	<u>142,080</u>	<u>(3,684)</u>

COLUMBIA COUNTY, GEORGIA
General Fund by Object - Continued
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2003

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
General government (Continued)			
Tax Commissioner			
Personal service	\$ 714,234	\$ 703,733	\$ 10,501
Operating	179,440	217,718	(38,278)
	<u>893,674</u>	<u>921,451</u>	<u>(27,777)</u>
Tax Assessor			
Personal service	631,347	636,297	(4,950)
Operating	140,888	109,698	31,190
Capital improvements	48,212	48,353	(141)
	<u>820,447</u>	<u>794,348</u>	<u>26,099</u>
Engineering services			
Personal service	546,333	499,445	46,888
Operating	80,575	115,830	(35,255)
Capital improvements	2,500	-	2,500
	<u>629,408</u>	<u>615,275</u>	<u>14,133</u>
Board of Elections			
Personal service	116,838	117,525	(687)
Operating	230,236	211,139	19,097
	<u>347,074</u>	<u>328,664</u>	<u>18,410</u>
Management services			
Personal service	177,347	149,970	27,377
Operating	14,790	12,016	2,774
Capital improvements	2,000	-	2,000
	<u>194,137</u>	<u>161,986</u>	<u>32,151</u>
Total general government	<u>7,890,650</u>	<u>7,775,667</u>	<u>114,983</u>
Judicial system			
Superior Court			
Personal service	507,843	512,725	(4,882)
Operating	458,281	377,504	80,777
Capital improvements	21,626	10,059	11,567
	<u>987,750</u>	<u>900,288</u>	<u>87,462</u>
Probate Court			
Personal service	479,791	455,905	23,886
Operating	109,030	77,303	31,727
Capital improvements	5,000	-	5,000
	<u>593,821</u>	<u>533,208</u>	<u>60,613</u>
Juvenile Court/Youth			
Personal service	235,296	197,846	37,450
Operating	113,832	155,539	(41,707)
	<u>349,128</u>	<u>353,385</u>	<u>(4,257)</u>
Magistrate Court			
Personal service	551,602	584,388	(32,786)
Operating	95,577	91,863	3,714
Capital improvements	80,434	71,273	9,161
	<u>727,613</u>	<u>747,524</u>	<u>(19,911)</u>

COLUMBIA COUNTY, GEORGIA
General Fund by Object - Continued
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2003

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
District attorney			
Operating	278,000	279,073	(1,073)
Total judicial system	2,936,312	2,813,478	122,834
Public safety			
Sheriff			
Personal service	7,183,072	6,932,594	250,478
Operating	1,500,633	1,276,155	224,478
Capital improvements	932,225	861,397	70,828
	9,615,930	9,070,146	545,784
Emergency services			
Personal service	169,936	155,082	14,854
Operating	54,488	66,318	(11,830)
Capital improvements	13,227	13,227	-
	237,651	234,627	3,024
Jail			
Personal service	3,865,579	3,963,114	(97,535)
Operating	1,327,166	1,151,782	175,384
Capital improvements	126,250	119,622	6,628
	5,318,995	5,234,518	84,477
Emergency Medical Service			
Operating	434,864	434,864	-
Animal care and control			
Personal service	318,981	334,827	(15,846)
Operating	81,817	76,519	5,298
Capital improvements	56,626	42,526	14,100
	457,424	453,872	3,552
Coroner			
Personal service	47,725	46,942	783
Operating	35,407	32,132	3,275
Capital improvements	7,692	7,711	(19)
	90,824	86,785	4,039
Total public safety	16,155,688	15,514,812	640,876

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2003

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
Public works			
Roads and bridges			
Personal service	\$ 1,599,979	\$ 1,592,471	\$ 7,508
Operating	729,248	697,903	31,345
Capital improvements	113,578	113,860	(282)
	<u>2,442,805</u>	<u>2,404,234</u>	<u>38,571</u>
Central shop			
Personal service	429,336	352,259	77,077
Operating	94,842	68,189	26,653
Capital improvements	15,964	7,990	7,974
	<u>540,142</u>	<u>428,438</u>	<u>111,704</u>
General maintenance			
Personal service	301,295	303,876	(2,581)
Operating	250,818	262,568	(11,750)
Capital improvements	29,802	26,051	3,751
	<u>581,915</u>	<u>592,495</u>	<u>(10,580)</u>
Total public works	<u>3,564,862</u>	<u>3,425,167</u>	<u>139,695</u>
Health and welfare			
Public health			
Operating	400,228	400,323	(95)
Family and children services			
Operating	76,852	73,085	3,767
Senior Center			
Personal service	170,754	167,718	3,036
Operating	134,993	147,374	(12,381)
Capital improvements	19,637	19,637	-
	<u>325,384</u>	<u>334,729</u>	<u>(9,345)</u>
Public transit			
Personal service	141,599	117,750	23,849
Operating	32,369	27,775	4,594
	<u>173,968</u>	<u>145,525</u>	<u>28,443</u>
Total health and welfare	<u>976,432</u>	<u>953,662</u>	<u>22,770</u>

COLUMBIA COUNTY, GEORGIA

General Fund by Object - Continued

**Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual**

For the Fiscal Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Expenditures (Continued)			
Culture and recreation			
Recreation			
Personal service	\$ 947,582	\$ 928,236	\$ 19,346
Operating	677,729	680,134	(2,405)
Capital improvements	8,000	-	8,000
	<u>1,633,311</u>	<u>1,608,370</u>	<u>24,941</u>
Wildwood Park			
Personal service	25,845	32,317	(6,472)
Operating	38,414	36,136	2,278
Capital improvements	8,000	-	8,000
	<u>72,259</u>	<u>68,453</u>	<u>3,806</u>
Library			
Personal service	366,412	371,431	(5,019)
Operating	283,721	274,519	9,202
	<u>650,133</u>	<u>645,950</u>	<u>4,183</u>
Community services			
Personal service	156,308	115,935	40,373
Operating	27,096	18,277	8,819
	<u>183,404</u>	<u>134,212</u>	<u>49,192</u>
Total culture and recreation	<u>2,539,107</u>	<u>2,456,985</u>	<u>82,122</u>
Housing and development			
Extension service			
Personal service	60,292	59,448	844
Operating	52,929	53,764	(835)
	<u>113,221</u>	<u>113,212</u>	<u>9</u>
Forestry			
Operating	7,890	7,554	336
Capital improvements	14,424	14,424	-
	<u>22,314</u>	<u>21,978</u>	<u>336</u>
Geographic information systems			
Operating	321,200	384,050	(62,850)
Capital improvements	20,000	7,280	12,720
	<u>341,200</u>	<u>391,330</u>	<u>(50,130)</u>
Planning and development			
Personal service	498,452	485,018	13,434
Operating	196,067	91,881	104,186
Capital improvements	11,382	11,382	-
	<u>705,901</u>	<u>588,281</u>	<u>117,620</u>
Economic development			
Operating	<u>1,151,396</u>	<u>672,846</u>	<u>478,550</u>
Total housing and development	<u>2,334,032</u>	<u>1,787,647</u>	<u>546,385</u>

COLUMBIA COUNTY, GEORGIA
General Fund by Object - Concluded
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2003

	Final Budget	Actual Amount	Variance with Final Budget - Positive (Negative)
Expenditures (Continued)			
Total expenditures	\$ 36,397,083	\$ 34,727,418	\$ 1,669,665
Excess of revenues over expenditures	(449,496)	1,538,651	1,988,147
Other financing sources (uses)			
Sale of property	100,000	78,949	(21,051)
Operating transfers in	349,496	275,000	(74,496)
Total other financing sources (uses)	449,496	353,949	(95,547)
Excess of revenues and other sources over expenditures and other uses	-	1,892,600	1,892,600
Fund balance at beginning of year		12,888,742	
Fund balance at end of year		\$ 14,781,342	

NOTE: Expenditures for capital outlay are included within the appropriate function in the preceeding schedule.

NONMAJOR GOVERNMENTAL FUNDS

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2003

	Capital Projects Funds			
	Special Revenue Funds	Special Local Option Sales Tax Fund 1996-2000	Capital Road/ Drainage Projects Fund	Airport Authority Fund
Assets				
Cash and cash equivalents	\$ 1,741,963	\$ 2,882,609	\$ -	\$ 350
Investments	665,532	-	-	-
Taxes receivable	8,643	-	-	-
Accounts receivable	171,040	-	-	-
Due from other funds	1,508,938	923,029	4,058,270	-
Prepaid items	4,891	-	4,521	-
Total assets	<u>\$ 4,101,007</u>	<u>\$ 3,805,638</u>	<u>\$ 4,062,791</u>	<u>\$ 350</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 129,281	\$ 75,216	\$ 152,010	\$ -
Accrued payroll	58,523	-	4,506	-
Accrued compensated absences	12,193	-	1,687	-
Deferred revenue	685,461	-	-	-
Due to other funds	587,912	46,777	-	-
Accrued interest	-	-	-	-
Total liabilities	<u>1,473,370</u>	<u>121,993</u>	<u>158,203</u>	<u>-</u>
Fund balances:				
Reserved for encumbrances	23,518	2,166,642	82,031	-
Reserved for inventories/prepaid items	4,891	-	4,521	-
Reserved for debt service	-	-	-	-
Unreserved, undesignated	2,599,228	1,517,003	3,818,036	350
Total fund balances	<u>2,627,637</u>	<u>3,683,645</u>	<u>3,904,588</u>	<u>350</u>
Total liabilities and fund balances	<u>\$ 4,101,007</u>	<u>\$ 3,805,638</u>	<u>\$ 4,062,791</u>	<u>\$ 350</u>

General Obligation Bonds Projects Fund	Windmill Sewer Project Fund	Debt Service Fund	Total Nonmajor Governmental Funds
\$ 329,869	\$ 26,416	\$ 694,635	\$ 5,675,842
-	-	-	665,532
-	-	24,792	33,435
-	22,222	-	193,262
24,591	-	16,026	6,530,854
-	-	-	9,412
<u>\$ 354,460</u>	<u>\$ 48,638</u>	<u>\$ 735,453</u>	<u>\$ 13,108,337</u>
\$ 22,781	\$ 22,222	\$ -	\$ 401,510
-	-	-	63,029
-	-	-	13,880
-	-	19,724	705,185
606	-	-	635,295
-	24,433	-	24,433
<u>23,387</u>	<u>46,655</u>	<u>19,724</u>	<u>1,843,332</u>
109,362	-	-	2,381,553
-	-	-	9,412
-	-	715,729	715,729
221,711	1,983	-	8,158,311
<u>331,073</u>	<u>1,983</u>	<u>715,729</u>	<u>11,265,005</u>
<u>\$ 354,460</u>	<u>\$ 48,638</u>	<u>\$ 735,453</u>	<u>\$ 13,108,337</u>

Columbia County, Georgia

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended June 30, 2003

	Capital Projects Funds			
	Special Revenue Funds	Special Local Option Sales Tax Fund 1996-2000	Capital Road/ Drainage Projects Fund	Airport Authority Fund
Revenues				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other than property	261,393	-	2,892,954	-
Licenses and permits	805,074	-	-	-
Intergovernmental	409,387	4,582	508,753	-
Charges for services	2,395,167	-	-	-
Fines and forfeitures	421,259	-	-	-
Investment income	48,091	61,703	86,773	1
Contributions and donations	51,254	-	-	-
Other	85,212	-	-	349
Total revenues	<u>4,476,837</u>	<u>66,285</u>	<u>3,488,480</u>	<u>350</u>
Expenditures				
Current:				
General government	368,877	-	-	-
Judicial system	11,264	-	-	-
Public safety	1,058,037	-	-	-
Public works	905,337	-	1,489,598	-
Culture and recreation	239,319	-	-	-
Housing and development	719,613	-	-	-
Miscellaneous	6,284	-	-	-
Capital outlay	424,036	1,542,824	809,915	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>3,732,767</u>	<u>1,542,824</u>	<u>2,299,513</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>744,070</u>	<u>(1,476,539)</u>	<u>1,188,967</u>	<u>350</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(175,000)	-	(453,854)	-
Total other financing sources (uses)	<u>(175,000)</u>	<u>-</u>	<u>(453,854)</u>	<u>-</u>
Net change in fund balances	<u>569,070</u>	<u>(1,476,539)</u>	<u>735,113</u>	<u>350</u>
Fund balances - beginning	<u>2,058,567</u>	<u>5,160,184</u>	<u>3,169,475</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,627,637</u>	<u>\$ 3,683,645</u>	<u>\$ 3,904,588</u>	<u>\$ 350</u>

General Obligation Bonds Projects Fund	Windmill Sewer Project Fund	Debt Service Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 1,512,099	\$ 1,512,099
-	-	-	3,154,347
-	-	-	805,074
-	-	-	922,722
-	-	-	2,395,167
-	-	-	421,259
3,390	8,492	17,895	226,345
-	-	-	51,254
-	-	-	85,561
<u>3,390</u>	<u>8,492</u>	<u>1,529,994</u>	<u>9,573,828</u>
-	-	-	368,877
-	-	-	11,264
-	-	-	1,058,037
-	-	-	2,394,935
-	-	-	239,319
-	-	-	719,613
-	-	-	6,284
1,392,246	-	-	4,169,021
-	-	350,000	350,000
-	-	1,419,499	1,419,499
<u>1,392,246</u>	<u>-</u>	<u>1,769,499</u>	<u>10,736,849</u>
<u>(1,388,856)</u>	<u>8,492</u>	<u>(239,505)</u>	<u>(1,163,021)</u>
2,753,854	-	-	2,753,854
-	-	(2,400,000)	(3,028,854)
<u>2,753,854</u>	<u>-</u>	<u>(2,400,000)</u>	<u>(275,000)</u>
1,364,998	8,492	(2,639,505)	(1,438,021)
<u>(1,033,925)</u>	<u>(6,509)</u>	<u>3,355,234</u>	<u>12,703,026</u>
<u>\$ 331,073</u>	<u>\$ 1,983</u>	<u>\$ 715,729</u>	<u>\$ 11,265,005</u>

Columbia County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2003

	Building Standards Fund	Federal Asset Sharing Fund	State Condemnation Fund
Assets			
Cash and cash equivalents	\$ -	\$ 112,579	\$ 23,620
Investments	-	-	-
Taxes receivable	-	-	-
Accounts receivable	305	-	-
Due from other funds	528,211	-	-
Prepaid items	1,919	-	-
Total assets	\$ 530,435	\$ 112,579	\$ 23,620
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 14,640	\$ -	\$ -
Accrued payroll	23,609	-	-
Accrued compensated absences	5,745	-	-
Deferred revenue	-	-	-
Due to other funds	-	-	-
Total liabilities	43,994	-	-
Fund balances:			
Reserved for encumbrances	12,718	-	-
Reserved for inventories/prepaid items	1,919	-	-
Unreserved, undesignated	471,804	112,579	23,620
Total fund balances	486,441	112,579	23,620
Total liabilities and fund balances	\$ 530,435	\$ 112,579	\$ 23,620

Street Lights Fund	Recreation Advisory Board Fund	911 Fund	Jail Fund
\$ -	\$ 9,678	\$ 359,240	\$ 283,433
-	-	-	-
8,643	-	-	-
-	-	125,263	-
827,123	-	-	15,639
-	-	2,350	-
<u>\$ 835,766</u>	<u>\$ 9,678</u>	<u>\$ 486,853</u>	<u>\$ 299,072</u>
\$ 65,528	\$ -	\$ 3,347	\$ -
-	-	30,188	-
-	-	4,913	-
6,192	-	-	-
-	107	111,636	-
<u>71,720</u>	<u>107</u>	<u>150,084</u>	<u>-</u>
-	-	83	-
-	-	2,350	-
764,046	9,571	334,336	299,072
<u>764,046</u>	<u>9,571</u>	<u>336,769</u>	<u>299,072</u>
<u>\$ 835,766</u>	<u>\$ 9,678</u>	<u>\$ 486,853</u>	<u>\$ 299,072</u>

Continued on the following pages.

Columbia County, Georgia
Combining Balance Sheet - Continued
Nonmajor Special Revenue Funds
June 30, 2003

	Drug Abuse Treatment Fund	Supple- mental Juvenile Services Fund	Community Center Operations Fund
Assets			
Cash and cash equivalents	\$ 24,204	\$ 115,420	\$. 50
Investments	-	-	-
Taxes receivable	-	-	-
Accounts receivable	-	-	13,170
Due from other funds	3,014	2,527	-
Prepaid items	-	-	622
Total assets	\$ 27,218	\$ 117,947	\$ 13,842
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ 1,500	\$ 25,063
Accrued payroll	-	-	4,726
Accrued compensated absences	-	-	1,535
Deferred revenue	-	-	45,320
Due to other funds	-	12,301	398,627
Total liabilities	-	13,801	475,271
Fund balances:			
Reserved for encumbrances	-	-	10,257
Reserved for inventories/prepaid items	-	-	622
Fund balance	27,218	104,146	(472,308)
Total fund balances	27,218	104,146	(461,429)
Total liabilities and fund balances	\$ 27,218	\$ 117,947	\$ 13,842

Community Greenspace Fund	Hotel/ Motel Fund	Library Board Fund	Clean and Beautiful Memorial Fund	Total Nonmajor Special Revenue Funds
\$ 698,903	\$ -	\$ 113,811	\$ 1,025	\$ 1,741,963
-	-	665,532	-	665,532
-	-	-	-	8,643
-	24,368	7,934	-	171,040
-	132,424	-	-	1,508,938
-	-	-	-	4,891
<u>\$ 698,903</u>	<u>\$ 156,792</u>	<u>\$ 787,277</u>	<u>\$ 1,025</u>	<u>\$ 4,101,007</u>
\$ -	\$ 19,203	\$ -	\$ -	\$ 129,281
-	-	-	-	58,523
-	-	-	-	12,193
633,949	-	-	-	685,461
65,017	-	224	-	587,912
<u>698,966</u>	<u>19,203</u>	<u>224</u>	<u>-</u>	<u>1,473,370</u>
-	460	-	-	23,518
-	-	-	-	4,891
(63)	137,129	787,053	1,025	2,599,228
(63)	137,589	787,053	1,025	2,627,637
<u>\$ 698,903</u>	<u>\$ 156,792</u>	<u>\$ 787,277</u>	<u>\$ 1,025</u>	<u>\$ 4,101,007</u>

Columbia County, Georgia

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2003**

	Building Standards Fund	Federal Asset Sharing Fund	State Condemnation Fund
Revenues			
Taxes - other than property	\$ -	\$ -	\$ -
Licenses and permits	804,924	-	-
Intergovernmental	16,151	-	-
Charges for services	108,891	-	-
Fines and forfeitures	-	92,227	77,871
Investment income	9,437	221	83
Contributions and donations	-	-	-
Other	968	-	-
Total revenues	<u>940,371</u>	<u>92,448</u>	<u>77,954</u>
Expenditures			
Current:			
General government	-	-	-
Judicial system	-	-	-
Public safety	-	32,180	81,822
Public works	-	-	-
Culture and recreation	-	-	-
Housing and development	719,613	-	-
Miscellaneous	-	-	-
Capital outlay	30,800	-	-
Total expenditures	<u>750,413</u>	<u>32,180</u>	<u>81,822</u>
Excess (deficiency) of revenues over (under) expenditures	<u>189,958</u>	<u>60,268</u>	<u>(3,868)</u>
Other financing sources (uses)			
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	189,958	60,268	(3,868)
Fund balances - beginning	<u>296,483</u>	<u>52,311</u>	<u>27,488</u>
Fund balances - ending	<u>\$ 486,441</u>	<u>\$ 112,579</u>	<u>\$ 23,620</u>

Street Lights Fund	Recreation Advisory Board Fund	911 Fund	Jail Fund
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
877,167	-	1,140,867	-
-	-	-	175,574
19,484	48	1,257	1,120
26,539	-	-	-
-	29,645	-	-
<u>923,190</u>	<u>29,693</u>	<u>1,142,124</u>	<u>176,694</u>
-	-	-	-
-	-	-	-
-	-	944,035	-
905,337	-	-	-
-	35,431	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>905,337</u>	<u>35,431</u>	<u>944,035</u>	<u>-</u>
-	-	-	-
17,853	(5,738)	198,089	176,694
-	-	-	(125,000)
-	-	-	(125,000)
17,853	(5,738)	198,089	51,694
<u>746,193</u>	<u>15,309</u>	<u>138,680</u>	<u>247,378</u>
<u>\$ 764,046</u>	<u>\$ 9,571</u>	<u>\$ 336,769</u>	<u>\$ 299,072</u>

Continued on the following pages.

Columbia County, Georgia

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2003**

	Drug Abuse Treatment Fund	Supple- mental Juvenile Services Fund	Community Center Operations Fund
Revenues			
Taxes - other than property	\$ -	\$ -	\$ -
Licenses and permits	-	-	150
Intergovernmental	-	-	-
Charges for services	-	24,910	243,332
Fines and forfeitures	24,482	-	-
Investment income	178	423	-
Contributions and donations	-	-	-
Other	-	-	50,138
Total revenues	<u>24,660</u>	<u>25,333</u>	<u>293,620</u>
Expenditures			
Current:			
General government	-	-	368,877
Judicial system	-	11,264	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	-	-	-
Housing and development	-	-	-
Miscellaneous	-	6,284	-
Capital outlay	-	-	-
Total expenditures	<u>-</u>	<u>17,548</u>	<u>368,877</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,660</u>	<u>7,785</u>	<u>(75,257)</u>
Other financing sources (uses)			
Transfers out	<u>(50,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(50,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(25,340)</u>	<u>7,785</u>	<u>(75,257)</u>
Fund balances - beginning	<u>52,558</u>	<u>96,361</u>	<u>(386,172)</u>
Fund balances - ending	<u>\$ 27,218</u>	<u>\$ 104,146</u>	<u>\$ (461,429)</u>

Community Greenspace Fund	Hotel/ Motel Fund	Library Board Fund	Clean and Beautiful Memorial Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ 261,393	\$ -	\$ -	\$ 261,393
-	-	-	-	805,074
393,236	-	-	-	409,387
-	-	-	-	2,395,167
-	-	51,105	-	421,259
-	1,710	14,130	-	48,091
-	1,790	21,900	1,025	51,254
58	-	4,403	-	85,212
393,294	264,893	91,538	1,025	4,476,837
-	-	-	-	368,877
-	-	-	-	11,264
-	-	-	-	1,058,037
-	-	-	-	905,337
-	190,108	13,780	-	239,319
-	-	-	-	719,613
-	-	-	-	6,284
393,236	-	-	-	424,036
393,236	190,108	13,780	-	3,732,767
58	74,785	77,758	1,025	744,070
-	-	-	-	(175,000)
-	-	-	-	(175,000)
58	74,785	77,758	1,025	569,070
(121)	62,804	709,295	-	2,058,567
\$ (63)	\$ 137,589	\$ 787,053	\$ 1,025	\$ 2,627,637

Columbia County, Georgia
Building Standards Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Licenses and permits	\$ 642,966	\$ 804,924	\$ 161,958
Intergovernmental	57,551	16,151	(41,400)
Charges for services	106,600	108,891	2,291
Investment income	-	9,437	9,437
Other	400	968	568
Total revenues	<u>807,517</u>	<u>940,371</u>	<u>132,854</u>
Expenditures			
Current:			
Housing and development	762,517	719,613	42,904
Capital outlay	45,000	30,800	14,200
Total expenditures	<u>807,517</u>	<u>750,413</u>	<u>57,104</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>189,958</u>	<u>\$ 189,958</u>
Fund balance - beginning		<u>296,483</u>	
Fund balance - ending		<u>\$ 486,441</u>	

Columbia County, Georgia
Federal Asset Sharing Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Fines and forfeitures	\$ 5,000	\$ 92,227	\$ 87,227
Investment income	-	221	221
Total revenues	<u>5,000</u>	<u>92,448</u>	<u>87,448</u>
Expenditures			
Current:			
Public safety	<u>5,000</u>	<u>32,180</u>	<u>(27,180)</u>
Total expenditures	<u>5,000</u>	<u>32,180</u>	<u>(27,180)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>60,268</u>	<u>\$ 60,268</u>
Fund balance - beginning		<u>52,311</u>	
Fund balance - ending		<u>\$ 112,579</u>	

Columbia County, Georgia
State Condemnation Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Fines and forfeitures	\$ 30,000	\$ 77,871	\$ 47,871
Investment income	-	83	83
Other	-	-	-
Total revenues	<u>30,000</u>	<u>77,954</u>	<u>47,954</u>
Expenditures			
Current:			
Public safety	<u>30,000</u>	<u>81,822</u>	<u>(51,822)</u>
Total expenditures	<u>30,000</u>	<u>81,822</u>	<u>(51,822)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(3,868)</u>	<u>\$ (3,868)</u>
Fund balance - beginning		<u>27,488</u>	
Fund balance - ending		<u>\$ 23,620</u>	

Columbia County, Georgia
Street Lights Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges for services	\$ 912,716	\$ 877,167	\$ (35,549)
Investment income	7,500	19,484	11,984
Contributions and donations	17,500	26,539	9,039
Total revenues	<u>937,716</u>	<u>923,190</u>	<u>(14,526)</u>
Expenditures			
Current:			
Public works	<u>937,716</u>	<u>905,337</u>	<u>32,379</u>
Total expenditures	<u>937,716</u>	<u>905,337</u>	<u>32,379</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	17,853	<u>\$ 17,853</u>
Fund balance - beginning		<u>746,193</u>	
Fund balance - ending		<u>\$ 764,046</u>	

Columbia County, Georgia
Recreation Advisory Board Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Investment income	\$ -	\$ 48	\$ 48
Other	38,000	29,645	(8,355)
Total revenues	<u>38,000</u>	<u>29,693</u>	<u>(8,307)</u>
Expenditures			
Current:			
Culture and recreation	38,000	35,431	2,569
Total expenditures	<u>38,000</u>	<u>35,431</u>	<u>2,569</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(5,738)</u>	<u>\$ (5,738)</u>
Fund balance - beginning		<u>15,309</u>	
Fund balance - ending		<u>\$ 9,571</u>	

Columbia County, Georgia
911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges for services	\$ 1,044,555	\$ 1,140,867	\$ 96,312
Investment income	-	1,257	1,257
Total revenues	<u>1,044,555</u>	<u>1,142,124</u>	<u>97,569</u>
Expenditures			
Current:			
Public safety	<u>1,044,555</u>	<u>944,035</u>	<u>100,520</u>
Total expenditures	<u>1,044,555</u>	<u>944,035</u>	<u>100,520</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>198,089</u>	<u>\$ 198,089</u>
Fund balance - beginning		<u>138,680</u>	
Fund balance - ending		<u>\$ 336,769</u>	

Columbia County, Georgia
Jail Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Fines and forfeitures	\$ 125,000	\$ 175,574	\$ 50,574
Investment income	-	1,120	1,120
Total revenues	<u>125,000</u>	<u>176,694</u>	<u>51,694</u>
Excess (deficiency) of revenues over (under) expenditures	<u>125,000</u>	<u>176,694</u>	<u>51,694</u>
Other financing sources (uses)			
Transfers out	(125,000)	(125,000)	-
Total other financing sources (uses)	<u>(125,000)</u>	<u>(125,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>51,694</u>	<u>\$ 51,694</u>
Fund balance - beginning		<u>247,378</u>	
Fund balance - ending		<u>\$ 299,072</u>	

Columbia County, Georgia
Drug Abuse Treatment Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Fines and forfeitures	\$ 50,000	\$ 24,482	\$ (25,518)
Investment income	-	178	178
Total revenues	<u>50,000</u>	<u>24,660</u>	<u>(25,340)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>50,000</u>	<u>24,660</u>	<u>(25,340)</u>
Other financing sources (uses)			
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	-
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>(25,340)</u>	<u>\$ (25,340)</u>
Fund balance - beginning		<u>52,558</u>	
Fund balance - ending		<u>\$ 27,218</u>	

Columbia County, Georgia
Supplemental Juvenile Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Charges for services	\$ 25,000	\$ 24,910	\$ (90)
Investment income	-	423	423
Total revenues	<u>25,000</u>	<u>25,333</u>	<u>333</u>
Expenditures			
Current:			
Judicial system	13,500	11,264	2,236
Miscellaneous	5,000	6,284	(1,284)
Capital outlay	6,500	-	6,500
Total expenditures	<u>25,000</u>	<u>17,548</u>	<u>7,452</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>7,785</u>	<u>\$ 7,785</u>
Fund balance - beginning		<u>96,361</u>	
Fund balance - ending		<u>\$ 104,146</u>	

Columbia County, Georgia
Community Center Operations Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Licenses and permits	\$ -	\$ 150	\$ 150
Charges for services	323,902	243,332	(80,570)
Other	65,000	50,138	(14,862)
Total revenues	<u>388,902</u>	<u>293,620</u>	<u>(95,282)</u>
Expenditures			
Current:			
General government	383,902	368,877	15,025
Capital outlay	5,000	-	5,000
Total expenditures	<u>388,902</u>	<u>368,877</u>	<u>20,025</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(75,257)</u>	<u>\$ (75,257)</u>
Fund balance - beginning		<u>(386,172)</u>	
Fund balance - ending		<u>\$ (461,429)</u>	

Columbia County, Georgia
Community Greenspace Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 456,251	\$ 393,236	\$ (63,015)
Other	-	58	58
Total revenues	<u>456,251</u>	<u>393,294</u>	<u>(62,957)</u>
Expenditures			
Capital outlay	<u>456,251</u>	<u>393,236</u>	<u>63,015</u>
Total expenditures	<u>456,251</u>	<u>393,236</u>	<u>63,015</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>58</u>	<u>\$ 58</u>
Fund balance - beginning		<u>(121)</u>	
Fund balance - ending		<u>\$ (63)</u>	

Columbia County, Georgia
Hotel / Motel Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Taxes - other than property	\$ 164,500	\$ 261,393	\$ 96,893
Investment income	-	1,710	1,710
Contributions and donations	-	1,790	1,790
Total revenues	<u>164,500</u>	<u>264,893</u>	<u>100,393</u>
Expenditures			
Current:			
Culture and recreation	<u>164,500</u>	<u>190,108</u>	<u>(25,608)</u>
Total expenditures	<u>164,500</u>	<u>190,108</u>	<u>(25,608)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>74,785</u>	<u>\$ 74,785</u>
Fund balance - beginning		<u>62,804</u>	
Fund balance - ending		<u>\$ 137,589</u>	

Columbia County, Georgia
Library Board Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Fines and forfeitures	\$ 30,000	\$ 51,105	\$ 21,105
Investment income	21,500	14,130	(7,370)
Contributions and donations	-	21,900	21,900
Other	4,000	4,403	403
Total revenues	<u>55,500</u>	<u>91,538</u>	<u>36,038</u>
Expenditures			
Current:			
Culture and recreation	<u>55,500</u>	<u>13,780</u>	<u>41,720</u>
Total expenditures	<u>55,500</u>	<u>13,780</u>	<u>41,720</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>77,758</u>	<u>\$ 77,758</u>
Fund balance - beginning		<u>709,295</u>	
Fund balance - ending		<u>\$ 787,053</u>	

Columbia County, Georgia
Clean and Beautiful Memorial Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues			
Contributions and donations	\$ 1,000	\$ 1,025	\$ 25
Total revenues	<u>1,000</u>	<u>1,025</u>	<u>25</u>
Expenditures			
Current:			
Culture and recreation	1,000	-	1,000
Total expenditures	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>1,025</u>	<u>\$ 1,025</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ 1,025</u>	

Columbia County, Georgia
Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2003

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes - property	\$ 1,471,038	\$ 1,512,099	\$ 41,061
Investment income	-	17,895	17,895
Other	1,900,000	-	(1,900,000)
Total revenues	<u>3,371,038</u>	<u>1,529,994</u>	<u>(1,841,044)</u>
Expenditures			
Current:			
Principal	350,000	350,000	-
Interest	1,421,038	1,419,499	1,539
Total expenditures	<u>1,771,038</u>	<u>1,769,499</u>	<u>1,539</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,600,000</u>	<u>(239,505)</u>	<u>(1,839,505)</u>
Other financing sources (uses)			
Transfers in	300,000	-	(300,000)
Transfers out	(1,900,000)	(2,400,000)	(500,000)
Total other financing sources (uses)	<u>(1,600,000)</u>	<u>(2,400,000)</u>	<u>(800,000)</u>
Net change in fund balances	<u>\$ -</u>	<u>(2,639,505)</u>	<u>\$ (2,639,505)</u>
Fund balance - beginning		<u>3,355,234</u>	
Fund balance - ending		<u>\$ 715,729</u>	

INTERNAL SERVICE FUNDS

Columbia County, Georgia
Combining Statement of Net Assets
Internal Service Funds
June 30, 2003

	Employee Medical Fund	Risk Management Fund	Total
Assets			
Current assets			
Cash and cash equivalents	\$ 85,181	\$ -	\$ 85,181
Accounts receivable	336	-	336
Due from other funds	-	26,043	26,043
Prepaid items	-	242	242
Total current assets	<u>85,517</u>	<u>26,285</u>	<u>111,802</u>
Total assets	<u>85,517</u>	<u>26,285</u>	<u>111,802</u>
Liabilities			
Current liabilities			
Accounts payable	182,434	3,686	186,120
Accrued payroll	-	3,400	3,400
Accrued compensated absences	-	2,324	2,324
Due to other funds	42,978	16,875	59,853
Total current liabilities	<u>225,412</u>	<u>26,285</u>	<u>251,697</u>
Total liabilities	<u>225,412</u>	<u>26,285</u>	<u>251,697</u>
Net assets			
Unrestricted net assets	(139,895)	-	(139,895)
Total net assets	<u>\$ (139,895)</u>	<u>\$ -</u>	<u>\$ (139,895)</u>

Columbia County, Georgia

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Internal Service Funds

For the Year Ended June 30, 2003

	Employee Medical Fund	Risk Management Fund	Total
Operating revenues			
Charges for services	\$ 2,626,784	\$ -	\$ 2,626,784
Intergovernmental	-	735,551	735,551
Other	26,301	-	26,301
Total operating revenues	<u>2,653,085</u>	<u>735,551</u>	<u>3,388,636</u>
Operating expenses			
Personal services	-	73,919	73,919
Purchased/contracted services	3,103,595	656,245	3,759,840
Supplies and materials	-	5,387	5,387
Interfund/Interdepartmental charges	44,974	-	44,974
Other costs	2,354	-	2,354
Total operating expenses	<u>3,150,923</u>	<u>735,551</u>	<u>3,886,474</u>
Operating income (loss)	<u>(497,838)</u>	<u>-</u>	<u>(497,838)</u>
Nonoperating revenue (expense)			
Interest earned	7,185	-	7,185
Total nonoperating revenue (expense)	<u>7,185</u>	<u>-</u>	<u>7,185</u>
Change in net assets	<u>(490,653)</u>	<u>-</u>	<u>(490,653)</u>
Total net assets - beginning	<u>350,758</u>	<u>-</u>	<u>350,758</u>
Total net assets - ending	<u>\$ (139,895)</u>	<u>\$ -</u>	<u>\$ (139,895)</u>

Columbia County, Georgia

**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2003**

	Employee Medical Fund	Risk Management Fund	Total
Operating activities			
Cash received from customers	\$ 2,653,762	\$ 740,051	\$ 3,393,813
Cash paid to suppliers and others	(3,028,590)	(668,456)	(3,697,046)
Cash paid to employees	-	(71,595)	(71,595)
Net cash provided by (used in) operating activities	(374,828)	-	(374,828)
Investing activities			
Interest on investments	7,185	-	7,185
Net cash provided (used) in investing activities	7,185	-	7,185
Net decrease in cash and cash equivalents/investments	(367,643)	-	(367,643)
Cash and cash equivalents/investments			
Beginning of year	452,824	-	452,824
End of year	\$ 85,181	\$ -	\$ 85,181
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ (497,838)	\$ -	\$ (497,838)
Change in assets and liabilities			
Accounts receivable	677	4,500	5,177
Deferred charges / prepaid expense	-	(99)	(99)
Due from other funds	-	6,591	6,591
Accounts payable	172,868	(21,935)	150,933
Accrued liabilities	-	(5,932)	(5,932)
Due to other funds	(50,535)	16,875	(33,660)
Total adjustments	123,010	-	123,010
Net cash provided by (used in) operating activities	\$ (374,828)	\$ -	\$ (374,828)

AGENCY FUNDS

Columbia County, Georgia

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

For the Year Ended June 30, 2003

	<u>July 1, 2002</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2003</u>
<u>Clerk of Superior Court</u>				
Assets				
Cash and cash equivalents	\$ 862,219	\$ 6,674,141	\$ 6,028,694	\$ 1,507,666
Total assets	<u>\$ 862,219</u>	<u>\$ 6,674,141</u>	<u>\$ 6,028,694</u>	<u>\$ 1,507,666</u>
Liabilities				
Due to other funds	\$ 239,931	\$ 2,208,909	\$ 2,186,267	\$ 262,573
Due to others	622,288	4,465,232	3,842,427	1,245,093
Total liabilities	<u>\$ 862,219</u>	<u>\$ 6,674,141</u>	<u>\$ 6,028,694</u>	<u>\$ 1,507,666</u>
<u>Probate Court</u>				
Assets				
Cash and cash equivalents	\$ 362,632	\$ 1,875,066	\$ 1,943,154	\$ 294,544
Total assets	<u>\$ 362,632</u>	<u>\$ 1,875,066</u>	<u>\$ 1,943,154</u>	<u>\$ 294,544</u>
Liabilities				
Due to other funds	\$ 113,700	\$ 1,162,309	\$ 1,164,799	\$ 111,210
Due to others	248,932	712,757	778,355	183,334
Total liabilities	<u>\$ 362,632</u>	<u>\$ 1,875,066</u>	<u>\$ 1,943,154</u>	<u>\$ 294,544</u>
<u>Magistrate Court</u>				
Assets				
Cash and cash equivalents	\$ 127,384	\$ 489,076	\$ 490,746	\$ 125,714
Total assets	<u>\$ 127,384</u>	<u>\$ 489,076</u>	<u>\$ 490,746</u>	<u>\$ 125,714</u>
Liabilities				
Due to other funds	\$ 82,224	\$ 317,796	\$ 339,345	\$ 60,675
Due to others	45,160	171,279	151,400	65,039
Total liabilities	<u>\$ 127,384</u>	<u>\$ 489,075</u>	<u>\$ 490,745</u>	<u>\$ 125,714</u>
<u>Sheriff's Office</u>				
Assets				
Cash and cash equivalents	\$ 219,422	\$ 489,563	\$ 466,581	\$ 242,404
Total assets	<u>\$ 219,422</u>	<u>\$ 489,563</u>	<u>\$ 466,581</u>	<u>\$ 242,404</u>
Liabilities				
Due to other funds	\$ -	\$ 113,214	\$ 104,385	\$ 8,829
Due to others	219,422	376,348	362,195	233,575
Total liabilities	<u>\$ 219,422</u>	<u>\$ 489,562</u>	<u>\$ 466,580</u>	<u>\$ 242,404</u>

Tax Commissioner**Assets**

Cash and cash equivalents	\$ 407,676	\$ 62,423,647	\$ 62,625,435	\$ 205,888
Total assets	<u>\$ 407,676</u>	<u>\$ 62,423,647</u>	<u>\$ 62,625,435</u>	<u>\$ 205,888</u>

Liabilities

Due to other funds	\$ 117,581	\$ 17,030,628	\$ 17,027,512	\$ 120,697
Due to others	290,095	45,393,019	45,597,923	85,191
Total liabilities	<u>\$ 407,676</u>	<u>\$ 62,423,647</u>	<u>\$ 62,625,435</u>	<u>\$ 205,888</u>

General Trust and Agency**Assets**

Cash and cash equivalents	\$ 95,650	\$ 384	\$ -	\$ 96,034
Total assets	<u>\$ 95,650</u>	<u>\$ 384</u>	<u>\$ -</u>	<u>\$ 96,034</u>

Liabilities

Due to others	\$ 95,650	\$ 384	\$ -	\$ 96,034
Total liabilities	<u>\$ 95,650</u>	<u>\$ 384</u>	<u>\$ -</u>	<u>\$ 96,034</u>